



June 27, 2019

VIA ELECTRONIC MAIL: dpurpera@lla.la.gov

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North 3rd Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Allegations of Mismanagement/Unauthorized Use of Funds

Dear Mr. Purpera:

Pursuant to La.R.S. 24:523, I am writing to inform you that the Orleans Parish School Board ("OPSB") Administration was made aware of an OPSB-authorized charter school possibly misappropriating and/or misusing public funds. Mary D. Coghill Charter School ("Coghill") is a New Orleans charter school authorized by the OPSB and operated by Better Choice Foundation. Coghill receives Minimum Foundation Program funds.

A member of OPSB's Accountability team met with Coghill's CEO and Business Manager on June 25, 2019 and observed the following:

1. Checks were issued to a board member with insufficient supporting documentation
 - a. Check #11330 was issued on February 8, 2019 and payable to Dr. Eric Jones in the amount of \$100 as reimbursement for parking. The only documentation provided was a check request form and a receipt for \$28.00.
 - b. Check #11434 was issued on March 29, 2019 and payable to Dr. Eric Jones in the amount of \$500 as payment for employee recognition. The only documentation provided was a check request, but no receipts were provided.
2. Board Agenda for Better Choice Foundation's June 25th board meeting includes an item ratifying the purchase of three (3) Apple MacBook laptop computers
 - a. Email correspondence between the Board Treasurer, Althenetia Franklin, and Coghill School Principal, Pamela Marshall, indicate that four (4) computers were purchased using Title IVA SSAE funds for a total cost of \$5892.21.
 - b. At the time the computers were purchased, there was no board approval, which seems to be required for purchases in excess of \$5000. Additionally,

it is not clear what the ultimate use of the computers will be to ensure that the purchase falls in line with use of Title funds.

3. Teacher Appreciation Day

- a. Total costs of \$8,709.64, which could arguably be an unconstitutional donation in violation of the Louisiana Constitution.
- b. Expenses include more than \$2000 for gift cards, almost \$3000 toward catering and approximately \$260 for alcohol purchases.

This information is also being forwarded to the Orleans Parish District Attorney, copied below. Should your office deem it appropriate to take any action, please inform me of the action you intend to take so that I can report that information to the OPSB. If you have any additional questions, please reach out to me directly.

Sincerely,

A handwritten signature in blue ink that reads "Henderson Lewis, Jr." with a stylized flourish at the end.

Dr. Henderson Lewis, Jr., Superintendent
Orleans Parish School Board

CC: All OPSB Members
Leon Cannizzaro, Jr., Orleans Parish District Attorney

ORLEANS PARISH SCHOOL BOARD

Superintendent | Henderson Lewis, Jr. Ph.D

